

## REVIEW: *WAR FINANCE AND LOGISTICS IN LATE IMPERIAL CHINA*

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Ulrich Theobald. 2013. *War Finance and Logistics in Late Imperial China: A Study of the Second Jinchuan Campaign (1771-1776)*. Leiden: Brill. xiv + 268. 9 illus. 9 tabs. ISBN 978- 90-04-25310-0 (hardcover 134USD).

The tremendous territorial expansion and establishment of direct rule in peripheral areas were two major characteristics of Qing rulership in eighteenth century China. Under the Kangxi, Yongzheng, and Qianlong emperors, the territorial reach of the Qing was almost double that of the Ming Dynasty, consolidating its control of Tibet, Xinjiang, Taiwan, and many other regions that Chinese imperial governments had never directly intervened in before. The dynasty's imperial expansion has been widely acknowledged by recent Qing historians, whose works aim to analyze the Qing colonial enterprise from an Inner Asia perspective. It is not difficult for historians of the Qing to locate some important scholarly works on the Qing's strategy in establishing territorial sovereignty, including Millward's *Beyond the Pass: Economy, Ethnicity, and Empire in Qing Central Asia, 1759-1864* (1998), Perdue's *China Marches West: The Qing Conquest of Central Eurasia* (2005), and Dai's *The Sichuan Frontier and Tibet: Imperial Strategy in the Early Qing* (2009).

Although these influential texts offer comprehensive surveys on Qing military enterprises and impact on society, our understanding of the actual operation in warfare, including logistics, personnel management, and funding remains very limited. Theobald's *War Finance and Logistics in Late Imperial China*, which

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originated as a dissertation, sets out to fill this void by examining how the Qing emperors "financed and organized their wars of expansion" through examining the second Jinchuan campaign (1771-1776) (2).

It is hardly difficult to grasp the importance of this research topic, given that logistics and finances served as indispensable prerequisites for any effective war effort. In the mid-eighteenth century, the vainglorious Emperor Qianlong launched the Ten Great Campaigns, which had successfully stamped out internal rebellions and external enemies, and proclaimed himself Shi quan laoren 'Old Man of Ten Completions'. These victories, Theobald argues, would have been impossible without a "mighty logistics machine" (5).

Theobald's study is thus conducive to further understanding the reasons for Qing military success. Meanwhile, as Theobald suggests, the business of supplying the troops did not rely exclusively upon central government agencies. Cooperation was required from various other actors, including officials in war-waging provinces, institutions of different administrative levels, rich merchants, and private persons. The state needed to orchestrate "all mechanisms necessary to ensure the smooth supply of a huge amount of persons over a long period of time" (183). The study of war finances and logistics thus also serves as a prism through which one can better view the civil-military relationship and the dynamic interaction between state and society during the Qing Dynasty.

Theobald uses the second Jinchuan Campaign (1771-1776) as a case study to investigate war finances and logistics for at least two reasons. First, the campaign, which initially appeared as a Qing attempt to settle interethnic conflict, brought Qing troops into a protracted war that cost no less than 62 million taels of silver and involved 120,000 troops and 400,000 civilian laborers, along with plenty of personnel from the civilian bureaucracy (18). The Jinchuan case is worth studying, as it appears to be a model to investigate how the imperial government organized large amounts of resources to support the front line. Through systematic analysis of the Qing's victory in Jinchuan, Theobald argues that "the Qing dynasty was able to effectually mobilize the whole government structure and a large

part of the population in order to fulfill its ambitious imperial projects" (5).

Second, financing and supplying the campaign have been documented in a variety of archival sources, such as *Pingding liang Jinchuan junxu li'an* 'Archived Precedents from the War Against the Two Jinchuan', *Junxu zeli* 'War Supplies and Expenditures Code', and *Pingding Liang Jinchuan fanglüe* 'Official Military Annals of the Jinchan Campaign'. The skillful use of these primary sources and major secondary works, allows Theobald to offer a fascinating and detailed assessment of Qing military operations.

The book begins with a short introduction, which reviews relevant literature and identifies the significance of the second Jinchuan campaign for case study. The book's contents are divided thematically into three chapters: Chapter One 'War Expenditure', Chapter Two 'War Finance', and Chapter Three 'War Logistics'. In the first part of the chapters, Theobald begins with a general review of each topic in the seventeenth and eighteenth centuries, followed by detailed analysis of the second Jinchuan campaign. In Chapter One, Theobald explores the types of expenses accrued during the Campaign, including salaries for soldiers and officials; expenses for food, transportation, weapons, and horses; rewards; and compensation for casualties. By examining itemized expenses, the argument is made that the largest cost element was not for personnel, but the transport of grain to the logistics stations and encampments. Theobald's analysis here is not restricted to the enumeration of particular items. He goes further by exploring how the whole accounting process worked and uncovers problems in the auditing process.

This chapter suggests that all the accounting processes were "subject to bureaucratic regulation" (96). However, a nationwide regulation system had proven difficult to establish due to different provincial situations, through the creation of the *Junxu zeli* 'War Expenditure Code' and an expenditure bureau. During the second Jinchuan campaign, the system operated well, Theobald argues, partially because emperors' "imperial favoritism" towards military

operations, and more importantly because "the state revenue had been consolidated" (97). By the time of Qianlong's reign, the persistent financial surpluses made the huge war expenditure possible.

The second chapter seeks to detail the measures that the Qing state developed to raise funds for military campaigns by identifying the role played by different contributors in assisting the government to take over the financial burden. Based on Chen Feng and Lai Fushun's in-depth studies, Theobald first enumerates the means of war finance in the seventeenth and eighteenth centuries. These methods include collecting both regular taxes and duties, and irregular levies (forced contributions, increased salt tax, intra-provincial lending and liabilities, support from the Mongols, etc.) The financial burden, Theobald argues, was taken over mainly by governors of the "war-waging" provinces and the Ministry of Revenue. The third major source of funding came from institutionalized contributions from salt merchants and bankers, whose involuntary donations guaranteed their official positions in government.

Chapter Two's second section unravels details how Qianlong financed the second Jinchuan campaign. Compared to the methods of fundraising before the high Qing period, Theobald finds, Qianlong rarely used ad-hoc measures, such as increasing taxation or arbitrarily commandeering supplies for military use. Rather, the high Qing government had developed "perfect bureaucratic models of war finance" (121), under which the imperial government was able to appropriately distribute the financial burden among different actors. The intensified bureaucratic models, on one hand, emphasized the "standardization of accounting" to guarantee the effective use of resources. On the other hand, as Theobald argues, they allowed the government "a tighter control on the funds" flowing from different sectors into the war chest (149).

The final chapter answers the question of how the Qing government successfully organized the logistics issue, which was the most expensive element of war expenditure during the second

Jinchuan campaign. Moving troops to the war theatre and supplying them with food, transport animals, and weapons would not run smoothly without a sophisticated civilian bureaucracy, rather than an exclusive military bureaucracy that operated on the basis of statutes, regulations, and past experience to ensure maximum exploitation of existing resources for military supply. Theobald argues that

the bureaucratization of warfare during the Qing period went so far that in the late eighteenth century campaigns could be launched quickly with the efficient support of the civilian bureaucracy (152).

This can be seen in his detailed examination of the bureaucracy's collaborative manner in organizing troops to the war zone and back, and transporting grain, food, money, gunpowder, metals, and many other war materials. Theobald argues that the military victory benefited from an effective civilian bureaucracy that successfully brought various actors and institutions together.

Though the book offers fascinating accounts of the bureaucratization of war finance and logistics during the Qing Dynasty, it does not address the campaign itself in much detail. Readers may come away with little insight into the military motivations of both sides and battle procedures. This is reasonable given that these themes are not the author's major focus. Readers interested in the actual fighting might profitably consult Dai's *The Sichuan Frontier and Tibet* (2009) and Waley-Cohen's *The Culture of War in China: Empire and the Military Under the Qing Dynasty* (2006). In sum, this book enriches our understanding of Qing warfare organization. It is highly recommended to researchers and graduate students with interest in Qing military and institutional history.

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